

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application Serial No.10/659,811
Filing Date September 11, 2003
Inventorship Nelson, P.
Applicant Microsoft Corp.
Group Art Unit 2615
Confirmation Number 5257
Examiner Chau, C.
Attorney's Docket No.MSI-1540USC
Title: Low Distortion Audio Equalizer

RESPONSE TO THE OFFICE ACTION DATED DECEMBER 15, 2006

To: Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

From: Nathan T. Grebasch (Tel. 509-324-9256; Fax 509-323-8979)
Customer No. 22801

INTRODUCTORY COMMENTS

This communication is in response to the Office Action dated December 15, 2006, for which, the three month shortened statutory period is set to expire on March 15, 2007.

A **Claim Amendment** begins on page 2 of this paper; and

Remarks begin on page 7 of this paper.